

way test. The delay of the prosecution of this application compared to U.S. Patent No. 7,883,634 was the responsibility of the office.

Given that the Examiner has not applied the two-way test required in MPEP §804(II)(B)(1)(b), there is no *prima facie* case. There is no double patenting. If the Examiner considers the two-way test, Applicant respectfully submits that the limitations in the claims of U.S. Patent No. 7,883,634 that are not in the claims of this application cannot be considered obvious over the claims of this application. There is no teaching in the claims of this application regarding exposed pure polyurethane. Applicant respectfully submits that the rejection should be withdrawn as made and that it cannot be made under the two-way test.

The rejection of claims 1, 2, 4, 6, 7, 9, 12-14, 16, 17, 19, 21 and 22 under 35 U.S.C. §102(e) should be withdrawn.

The *Jotti* reference does not qualify as prior art under 35 U.S.C. §102(e) against this application. The filing date of this application is March 15, 2004. That predates the §371 date of the *Jotti* reference and predates the PCT filing date of the *Jotti* reference. Given that the *Jotti* reference does not qualify as prior art against this application, the rejection should be withdrawn.

The rejection of claims 3, 8, 15 and 20 under 35 U.S.C. §103 should be withdrawn.

This rejection depends upon the *Jotti* reference as the primary reference. Given that the *Jotti* reference is not prior art to this application, there is no *prima facie* case of obviousness and the rejection should be withdrawn.

Conclusion

Applicant thanks the Examiner for the indication that claims 10, 11, 23 and 24 contain subject matter that the Examiner considers allowable. For the reasons given above, Applicant respectfully submits that all claims are allowable.

Applicant believes that no additional fees are necessary, however, the Commissioner is authorized to charge Deposit Account No. 50-1482 in the name of Carlson, Gaskey & Olds for any additional fees or credit the account for any overpayment.

Respectfully submitted,

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